

**West Virginia Department of Health and Human Resources  
Bureau for Behavioral Health  
Schedule of Payments (SOP)  
Invoicing and Reconciling Procedures**

**These procedures are only applicable to BBH grants utilizing Schedule of Payments (Exhibit D)**

## **I. INTRODUCTION**

For all grants awarded on a Schedule of Payments (SOP) basis, the grantee must submit invoices in accordance with the schedule contained in Exhibit D of their grant agreement. This schedule when negotiated with the BBH should allow for a steady flow of funding to be issued to the grantee prior to service delivery and when properly invoiced should serve to meet a grantee's imminent needs. Schedule of Payments are unique in that they are processed on an advance payment basis. As such, grantees are required to submit periodic reconciliations of funding in accordance with the requirements contained in Exhibit G of the grant agreement document. The reconciliation workbook template is an unlocked excel file and will be available on BBH website (<https://go.wv.gov/tools>). For instances/timeframes where Exhibit G requires a reconciling report, that document must be submitted with the applicable invoice as BBH will not process an invoice without an accompanying reconciliation report. Example: For grant agreements with a monthly schedule of payments, the grantee would be able to invoice monthly for the first three months; however, if there is a quarterly reconciling report required by Exhibit G it must be submitted to the BBH before the Bureau will process payment of the 4<sup>th</sup> monthly invoice.

These following procedures in this document serve to supplement and not supplant the terms and conditions contained in the approved grant agreement. Those applicable requirements for payment are found in the general terms and conditions of the grant agreement along with additional provisions contained in Exhibit D Payment Methodology.

## **II. INVOICING DOCUMENTATION**

The documents grantees will need to prepare their invoice(s) are:

**A. Grantee Invoice** – Grantee generated invoice required to drawdown the scheduled payments.

**B. SOP Funding Summary Worksheet** – Emailed template from BBH.

**C. Grant agreement** – Specifically Exhibit D and Form 200 (Cover page of grant).

**D. Change Order Documents** – For grants that have a change order to increase/decrease funding or to extend the service dates, a copy of the Form 210 (Cover page of change order) must be submitted.

Please note that If your allocation has been split against the same account number with two separate budget fiscal years (the current budget fiscal year and the next budget fiscal year) you will **NOT** be able to bill against the funds allocated to the next fiscal year until after July 1, of the next state fiscal year, due to state regulated allotments. If any invoices are received prior to July 1 with funds billed against an account number with the next fiscal year funding, they cannot be processed until the new State Fiscal Year. There are no exceptions to this.

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**Examples:**

- |           |  |
|-----------|--|
| G21 grant | 2020-8793-(remaining account numbers) –able to be invoiced as soon as grant is final<br><span style="color: red;">2021</span> -8793-(remaining account numbers) – not able to be billed until after July 1, 2021 |
| G22 grant | 2021-8793-(rest of account number) –able to be invoiced as soon as grant is final<br><span style="color: red;">2022</span> -8793-(rest of account number) – not able to be billed until after July 1, 2022       |

**III. INVOICE CREATION**

A. Schedule of Payment: Formal invoice documents must be developed and prepared by the grantee. The formal invoice document must contain the following information for processing:

1. Grantee Name and Address – Grantee may submit their invoice on their organization’s letterhead; however, if the letterhead does not **EXACTLY** match their WVOASIS vendor profile the invoice must contain the correct WVOASIS vendor name and address in a “remit to” section.
2. Date of Invoice – Submission Date
3. Invoice Number – Grantees unique identifying invoice number
4. Grant Number – The grant number applicable to the invoice.
5. Commitment Number - GRTAWD Number (in top right-hand corner of Form 200)
6. Service period of the invoice. Fill in the dates being invoiced in accordance with Exhibit D of the grant agreement. Depending on the grant agreement the Schedule of Payments could provide for funding to be invoiced monthly or quarterly.  
\*Please note that some federal grant funding has unique service periods (9/30 – 9/29) and as a result, grantees will need to ensure that all applicable reconciliation and invoice documents reflect the correct service dates.
7. Amount – This will be the total amount currently being invoiced. This amount should match the total from the SOP Funding Summary Worksheet.
8. Certification Statement – Statement by grantee certifying that payment is due in accordance with the schedule of payments.
9. Signature - Invoice must be signed in blue ink and must include the printed the name of person signing the invoice.

B. SOP Funding Summary Worksheet – In order to assist grantees with BBH grants that contain several programs and/or multiple funding sources, we have created a system generated worksheet template for use in the billing process. This template will be prepared by the BBH and emailed to your organizations once the applicable grant agreement is finalized. Each excel worksheet will contain two (2) tabs. Tab # 1 should mirror the Form 200 of your finalized grant agreement document and serves as a rollup of the of the funding information contained in tab #2. Tab #1 does not require any direct data entry by the

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grantee. Tab #2 provides a listing of your grants unique program code(s) and funding source(s) applicable to the grant agreement. Grantees must enter the amount they are requesting to draw down for each program for the invoice period on tab #2. The amounts entered will then roll up into tab #1 and will serve as the basis for the amount (total amount and amount by funding source) to be invoiced. Grantees must ensure that the amounts on tab #1 coincide with available funding from the grant and that the amounts are in accordance with the Schedule of payment. Invoice documents that do not meet those criteria will not be processed.

**\*Please note that grantees should not continue to invoice for additional funding in accordance with the schedule of payments if they do not have an imminent need for those funds. Funds not fully invoiced in accordance with the schedule the grantee may subsequently be invoiced by the grantee when those funds are needed.**

#### **IV. INVOICE FINALIZATION**

The grantee's submitted invoice must be signed and dated in **BLUE ink** with printed name of signors and include, a copy of the SOP Funding Summary Worksheet, Form 200 and Exhibit D. Grantees should ensure that when applicable invoice documents are submitted along with any required reconciliation documents (generally due quarterly). Failure to submit reconciliation documents will cause delays in payment of invoices.

For all BBH Grants with a start date of July 1, 2019 and after, grantees will have two options for submission of invoice documents.

Option 1 is the Grantee can submit a color scanned copy of the invoice documents to the [DHHRBBHInvoice@wv.gov](mailto:DHHRBBHInvoice@wv.gov) for processing. When utilizing the invoicing mailbox, grantees must ensure that submissions include both the current invoice and reconciliation (when applicable) in the same email but attached as separate files.

Option 2 is the Grantee can submit the official paper documents (invoice and reconciliations) via mail to the following address:

**West Virginia Department of Health & Human Resources  
Bureau for Behavioral Health  
Attn: Fiscal Division  
350 Capitol Street, Room 350  
Charleston, WV 25301**

Grantees may submit invoices prior to the due date on Exhibit D; however, the payment will not be released prior to the due date.

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**V. RECONCILING DOCUMENTATION**

The documents BBH grantees will need to prepare their reconciliations are:

**A. Reconciliation Report Template** – Emailed template from BBH.

**B. Target Funding Budget (TFB)** – This should be the final approved TFB document(s) submitted and approved for the grant award. In instances where change order impacting the budget has been submitted and approved for the grant, the grantee will need to utilize the most recent version of the TFB.

**VI. RECONCILIATION CREATION**

**A. Reconciliation Report Signature Page (Cover Page)**

The first tab of the Reconciliation Report Template is the Reconciliation Report Signature page. This tab provides a summary of the other 'TABs' that reflect the grantees applicable TFBs. There are four (4) fields that the grantee is required to complete on the Reconciliation Report: Reconciliation #, From and To date, and printed name under the signature line. (yellow highlight in sample below)

GRANTEE NAME: Name		GRANT # C288800				
REMITTANCE ADDRESS: Address		COMMITMENT # 1900000000				
City, St Zip		Reconcile # QTR1				
DATES OF SERVICE		FROM: 07-01-2019	TO: 09-30-2019			
ACCOUNT NUMBER	ALLOCATION	CURRENT MONTH	YTD INVOICED	YTD EXPENSES	CASH ON HAND	
74803700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO	\$17,734.00	\$0.00	\$0.00	\$0.00	\$0.00	
74804000 - COMMUNITY ENGAGEMENT SPECIALIST, MINERAL CO	\$17,348.00	\$0.00	\$0.00	\$0.00	\$0.00	
74809100 - COMMUNITY ENGAGEMENT SPECIALIST, HAMPSHIRE CO	\$22,403.00	\$0.00	\$0.00	\$0.00	\$0.00	
748091200 - COMMUNITY ENGAGEMENT SPECIALIST, HARDY CO	\$22,167.00	\$0.00	\$0.00	\$0.00	\$0.00	
748091400 - COMMUNITY ENGAGEMENT SPECIALIST, PENDLETON CO	\$17,348.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>GRAND TOTAL</b>	<b>\$97,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
GRANTEE SIGNATURE		TITLE		DATE		
PRINT SIGNATURE						
I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN PROVIDED AND REQUIRED PROGRAM REPORT(S) HAVE BEEN SUBMITTED						

**Reconciliation Number** – Grantee must enter the applicable quarter number (QTR# 1) for the grant period and then use sequential numbering for the subsequent quarters.

**Dates of Service** – Grantee will need to enter the dates of service for the quarter for which they are reconciling (ex. From: 7/1/2019 - To: 9/30/2019). BBH grant agreements (Exhibit G) require that grantees reconcile their funding quarterly. For grantees with unique service periods the first quarter would be the first three months of the grant period and each subsequent three month period would

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be the sequential quarter. For grants that are less than a year in length, grantees would still be required to submit quarterly reports in the applicable three month increments with a final reconciliation due at the end of grant period.

Please note that some federal grant funding has a unique service period (9/30 – 9/29) and as a result, grantees will need to ensure that all applicable documents reflect the correct service dates.

**Grantee Signature, Title, Date** – This section should be completed by the grantee’s authorizing authority in **BLUE ink**. The Grantee Agency Head or designee will need to sign their name, print their name below signature, detail their title within the organization, and list the date the invoice is completed.

**BBH Approval Signature, Title, Date** – This section should remain blank and will be completed by BBH authorizing authority upon receipt of the invoice for processing.

**B. Expenditure Category Rollup**

This Expenditure Category Rollup report is designed to provide an overview of the invoicing for each individual expenditure category for the grant agreement as a whole. All fields on the Expenditure Category rollup page should auto-populate when information is entered into the other applicable sections of the workbook and all that the grantee is required to do is to verify the populated numbers reflect actual expenditures. The “from” and “to” dates of service will populate from the Reconciliation Signature Page. The Current Monthly Billing amounts will populate from the numbers entered by the grantee on each program reconciliation report.

**C. Program Reconciliation Report Tabs**

The Program Reconciliation Report tab(s) serve to provide a reconciliation for each previously identified program and funding source for the grant agreement. The number of “tabs” contained in each workbook should be reflective of the number of Target Funding Budgets submitted with the creation of the grant document. The majority of the fields contained in the heading of the report will be prefilled or auto populate but the following fields require grantee action:

**YTD Invoiced**

Grantee is responsible for entering the amount of funding invoiced for the Year-To-Date (YTD) field in the heading. As this is a quarterly reconciliation, the amount entered should reflect the amount invoiced through the applicable period and not necessarily funding received by the grantee. For example, if the grantee has submitted three \$10,000 Monthly invoices for the first quarter but only been paid for two at the time the amount invoiced should still reflect the \$30,000 total invoiced year to date. Best practice would be to use the amounts from the SOP Funding Summary worksheets (Tab # 2

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Program Worksheet) for the corresponding billing periods. (i.e. Jan, Feb, March Program Summaries to complete the Jan 1, through March 31 Reconciliation). Please ensure that the amount entered reflects all amounts invoiced for the entire grant period and not just the quarter being reconciled.

<b>GRANT NUMBER:</b>	<b>G200000</b>
<b>PROGRAM ALLOCATION:</b>	<b>\$131,808.00</b>
<b>YTD INVOICED:</b>	
<b>YTD EXPENSES:</b>	<b>\$ .00</b>
<b>REMAINING CASH ON HAND:</b>	<b>\$ .00</b>

**Budget Entry**

Grantee is responsible for entering the applicable and approved budget for each program or funding source. These tab(s) should correspond to the original TFB documents used to create the grant and should just be transferred from those approved documents into this worksheet. Once entered, the "Approved Budget" column should remain the same for each monthly invoice, unless the grantee requests and receives approval for a budget adjustment. SEE EXAMPLE BELOW

	A	B	C	D	E	F	G	H	I	J	K	
1		GRANTEE NAME: <u>BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES</u>										
2		ASSIGNED PROGRAM NAME: <u>DEMONSTRATION PURPOSES ONLY</u>						BUDGET PERIOD:		12:00:00 AM -		
3		ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131						PROGRAM CODE:		10000500		
4	CURRENT YEAR ALLOCATION:					\$15,000						
5	*DIRECT COST						BBHF FUNDS	OTHER FUNDS	TOTAL			
6	A. Personnel											
7	1.	Community Engagement Specialist, 1.0 FTE				\$4,750	\$17,250	\$22,000				
8	2.	Therapist, Susan Jones, 0.5 FTE				\$2,500	\$15,000	\$17,500				
9	3.							\$				
10	4.							\$				
11	5.							\$				
12	SUBTOTAL PERSONNEL						\$7,250	\$32,250	\$39,500			
13	B. Fringe Benefits											
14	1.	FICA				\$555	\$2,467	\$3,022				
15	2.	Worker's Compensation				\$170	\$645	\$815				
16	3.											
17	4.											
18	5.											
19	6.											
20	SUBTOTAL FRINGE BENEFITS						\$725	\$3,112	\$3,837			

Use the

To complete billing

Use the data from this TFB  
 To complete the budget for billing

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<b>GRANTEE NAME:</b>		<b>NAME</b>		<b>GRANT NUMBER:</b>		<b>G200000</b>	
				<b>PROGRAM ALLOCATION:</b>		<b>\$17,734.00</b>	
<b>ACCOUNT NUMBER:</b>		<b>2020-0525-0506-3701-21900-3256-4231</b>		<b>YTD INVOICED:</b>			
<b>PROGRAM NAME:</b>		<b>7M003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO</b>		<b>YTD EXPENSES:</b>		<b>\$0.00</b>	
				<b>REMAINING CASH ON HAND:</b>		<b>\$0.00</b>	
<b>Reconciliation Date</b>		<b>From:</b>		<b>07/01/2019</b>		<b>To:</b>	
				<b>09/30/2019</b>			
		<b>APPROVED</b>		<b>CURRENT</b>		<b>PREVIOUS</b>	
		<b>BUDGET</b>		<b>EXPENSES</b>		<b>YR TO DATE</b>	
				<b>YR TO DATE</b>		<b>REMAINING BALANCE</b>	
<b>A. Personnel</b>							
<b>B. Fringe Benefits</b>							
<b>C. Equipment</b>							
<b>1.</b>							
<b>2.</b>							
<b>3.</b>							
<b>Total Equipment</b>							
<b>D. Supplies</b>							
<b>1. Direct Office Supplies</b>							
<b>2. General Program Supplies</b>							
<b>3.</b>							
<b>4.</b>							
<b>5.</b>							
<b>6.</b>							
<b>Total Supplies</b>							

**Current Expense Entry**

Grantee should enter the amount of expenditures being reported for the current reconciling period for each applicable budget line item.

**Previous YR to Date Entry**

Grantee should enter the amount of the previous year-to-date expenditures reported for the applicable program. This field should be left blank for the first quarter and should then carry forward the Total Year-to-Date Amounts for subsequent reports.

**Total Yr to Date and Remaining Balance**

These fields are auto-populated by calculating the information keyed in the previous three columns. Grantees should review to ensure the amounts reflect their records. The fields in the Total Yr to Date fields will need to be transferred to the "Previous YR to Date" fields for subsequent reconciliation reports.

**VII. Reconciliation Support Documents**

Grantees who invoice based on a Schedule of payments will be required to provide supporting documentation along with their reconciliations in order for those documents to be accepted. There are two acceptable ways to present the supporting documentation:



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1. Grantee must provide financial reporting in one of the two formats:
  - (a.) Internal financial reports supporting the total amounts reflected on each Program (Tab) reconciliation. Grantees may provide internal financial to summarize and support reconciliation (Tab) worksheet. Additionally, Grantees must complete A-B requirements (see below).
  - (b.) If not, Grantee's may elect to utilize an Excel spreadsheet to summarize the backup documentation into the expenditure categories (payroll, fringe, supplies etc.) on the monthly billing detail worksheet by Program (TFB) invoice. BBH has created a template that can be modified to fit Grantee's needs. (Excel: Grantee Expenditure Detail Summary) Additionally, Grantee's must complete A-B requirements (see below).
2. Whether using an internal report or an excel summary sheet Grantee's must provide a summary of personal services costs including fringe benefits by individual employee and classification. These documents must reflect the amounts provided on the monthly billing detail worksheet.
3. Whether utilizing a report or an excel summary sheet Grantee's must provide a summary for disbursements related to equipment, supplies, contractual services, construction and other. The summary of costs must include the name of the vendor, the vendors invoice number, and a description of costs.

**VIII. RECONCILIATION FINALIZATION**

The Grantee's complete quarterly reconciliation package must be signed and dated on the reconciliation signature page in [BLUE ink](#) and should also contain the printed name of the individual signing. Grantees should ensure that all required reconciliation documents are submitted timely (generally due quarterly) as failure to submit reconciliation documents will cause delays in payment of submitted invoices.

Please note: Invoices with due dates on the Schedule D that are the same as Reconciliation due dates on Schedule G will not be processed until the Reconciliation report is received. BBH may elect not to process invoices for grantees who maintain a significant cash balance on their reconciliation.

**IX. RECURRING UTILIZATION**

It is recommended that with the utilization of these templates (invoice and reconciliation) the grantee can enter applicable information once and save each workbook for subsequent use.

**X. POST-AWARD CHANGES**

All formal budgetary changes made to the grant agreement will require the invoice workbook to be modified to reflect such revisions.



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- A. **Budget Adjustment** – A budget adjustment is defined as any formal change to a grantees TFB document, submitted on a BBH budget adjustment document. If a budget adjustment is requested by a grantee, and approved by the Bureau, the grantee must modify the TFB Budgeted Amounts on the applicable monthly billing detail worksheet to reflect the revised amounts prior to submitting their next invoice.

In accordance with BBH Budget Adjustment procedures any budget changes totaling more than 10% of the grant award will result in the need for an official change order document to be processed for the grant.

- B. **Change Orders** – A change order is defined as any formal change to a grant agreement processed through the Departments grant process. Change orders may impact any part of the grant agreement.

1. A change order that is completed which does not have any monetary impact (change of Statement of work, grantee contacts, etc.) will not impact the invoicing process.
2. Generally, a change order which reallocates the existing funding within the grant agreement, but does not add additional funding, will need the original invoice workbook modified. The TFB Budgeted Amounts column(s) on the applicable monthly billing detail worksheet(s) may need to be revised to include the revision.
3. A change order that awards additional funding to a program will require a new invoice workbook to be used. Once the change order is final and committed in the States financial system, BBH will email the new invoice workbook to the grantee who must subsequently set up the document in the same manner as provided above.

Grantees should note that for grants that have a change order to increase/decrease funding or to extend the service dates, a copy of the Form 210 (Cover page of change order) must be submitted with their invoice documents in addition to the Form 200 and Exhibit D.

- C. **Document Correction or Omission** - Occasionally during a review or reconciliation process the grantee, auditors, and/or BBH may notice errors or omissions to documents submitted for invoicing or reconciliation which require revisions to the documents. Depending on the circumstances and timeframes surrounding the error/omission, BBH will attempt to work with the grantee to resolve the issue in accordance with the terms and conditions of the grant agreement; however, it is ultimately the grantees responsibility to ensure accuracy of all documents submitted to BBH.

If during the active grant period, a grantee realizes a document has been submitted with incorrect information the grantee may make an adjustment on their next submission with a positive or negative effect as applicable to reflect the current financial statements of the grantee organization. Grantees should make sure to fully documented and review backup prior to adjustments to subsequent

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documents. The end result should be that the most current documents reflect the most up to date and accurate information as related to the grant program.

Should the grantee have any concerns related to how to correct or modify documents they should contact the Bureau at [DHHRBBHInvoice@wv.gov](mailto:DHHRBBHInvoice@wv.gov).